

**Commonwealth of Massachusetts
Department of Telecommunications and Energy
Fitchburg Gas and Electric Light Company
Docket No. D.T.E. 02-24/25
Responses to the Attorney General's Seventh Set of Information Requests**

Request No. AG-7-73 (Electric)

Please provide a complete and detailed description of the nature of the revenues/costs included in Account 20-00-00-00-142-01-01 – A/R Gas & Elec Sales Suspense.

Response:

The A/R Gas and Electric Sales Suspense account is used to record customer credit balances and accrued interest on customer deposits. When customers who have credit balances are billed and the credit is used (or the accrued interest is paid), the account is debited in the amount of the associated credit.

Person Responsible: Mark H. Collin